

School Equity Senate File 455

As amended by S-5017

(Strike everything after the enacting clause)

Last Action:

House Floor

February 19, 2018

An Act relating to school district funding by modifying and establishing provisions relating to state school foundation program and school district transportation costs, making appropriations, and including effective date provisions.

**Fiscal Services Division
Legislative Services Agency**

NOTES ON BILLS AND AMENDMENTS (NOBA)

Available online at www.legis.iowa.gov/publications/information/appropriationBillAnalysis

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FUNDING SUMMARY

Divisions I and II of the Amendment relate to school funding in Iowa. The first division increases State aid and decreases property taxes by adjusting the floor of the State cost per pupil by \$5 per student. The second division creates a Transportation Equity Program Fund, appropriates \$11.2 million for FY 2019 from the General Fund to the Fund, and provides for the distribution of the Fund across school districts.	Page 1, Line null
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NEW PROGRAMS, SERVICES, OR ACTIVITIES

Division II of the Amendment creates a Transportation Equity Program Fund that provides funding to districts with high transportation costs. The program focuses funding on the districts spending the most per student enrolled in the district.	Page 3, Line 12
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SUPPLEMENTAL APPROPRIATIONS

Division I of the Amendment relates to the discrepancy between the State cost per pupil and the district cost per pupil within the State school aid formula. For FY 2019 this is expected to have a fiscal impact of \$2.9 million on school State aid and decrease property taxes by \$1.6 million.	Page 1, Line 5
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EFFECTIVE DATE

Division I is effective upon enactment.	Page 3, Line 9
Division II is effective upon enactment.	Page 6, Line 11

S5017 provides for the following changes to the Code of Iowa.

Page #	Line #	Bill Section	Action	Code Section
1	7	1	Amend	257.2.12
1	13	2	Amend	257.8.5
1	33	3	Amend	257.9.2
2	16	4	Amend	257.10.2.b
2	34	5	Add	257.10.2.c
3	14	7	New	257.16C

S5017 House Amendment to

1 1 Amend Senate File 455, as amended, passed, and reprinted by
1 2 the Senate, as follows:

1 3 #1. By striking everything after the enacting clause and
1 4 inserting:

1 5 #L.

1 6 STATE AND DISTRICT COSTS PER PUPIL

1 7 #1. Section 257.2, subsection 12, Code 2018, is

1 8 amended to read as follows:

1 9 12. "Supplemental state aid" means the amount by which state
1 10 cost per pupil and district cost per pupil will increase from
1 11 one budget year to the next as the result of the state percent
1 12 of growth.

Specifies supplemental State aid definition.

1 13 #2. Section 257.8, subsection 5, Code 2018, is amended
1 14 to read as follows:

1 15 5. ALTERNATE SUPPLEMENTAL STATE AID — DEFINITIONS.

1 16 a. For budget years beginning July 1, 2000, and subsequent
1 17 budget years, references to the terms "supplemental state aid",
1 18 "regular program state cost per pupil", and "regular program
1 19 district cost per pupil" shall mean those terms as calculated
1 20 for those school districts that calculated regular program
1 21 supplemental state aid for the school budget year beginning
1 22 July 1, 1999, with the additional thirty-eight dollars
1 23 specified in section 257.8, subsection 4, Code 2013.

Makes a technical change.

1 24 b. For the budget year beginning July 1, 2018, and
1 25 subsequent budget years, references to "supplemental state
1 26 aid" and "regular program state cost per pupil" shall mean
1 27 those terms as calculated including the additional amount for
1 28 the budget year beginning July 1, 2018, under section 257.9,
1 29 subsection 2, paragraph "b", and references to "regular program
1 30 district cost per pupil" shall mean that term as calculated
1 31 including any adjustments made under section 257.10, subsection
1 32 2.

Adjusts future calculations of the State cost per pupil to include the \$5 adjustment made later in the Amendment.

1 33 #3. Section 257.9, subsection 2, Code 2018, is amended
1 34 to read as follows:

1 35 2. REGULAR PROGRAM STATE COST PER PUPIL FOR 1992-1993 AND
2 1 SUCCEEDING YEARS.

2 2 a. For the budget year beginning July 1, 1992, and
2 3 succeeding budget years beginning before July 1, 2018, the
2 4 regular program state cost per pupil for a budget year is the
2 5 regular program state cost per pupil for the base year plus the
2 6 regular program supplemental state aid for the budget year.

Specifies that the previous calculation of the State cost per pupil extends through FY 2018. The new calculation is effective July 1, 2018.

2 7 b. For the budget year beginning July 1, 2018, the regular
 2 8 program state cost per pupil is the regular program state
 2 9 cost per pupil for the base year plus the regular program
 2 10 supplemental state aid for the budget year, plus five dollars.

Specifies the regular program State cost per pupil is the amount calculated using the State supplemental aid rate, plus an additional \$5. When calculating State aid to schools, the cost per pupil and the district's budget enrollment are two of the primary driving factors that affect the total income for schools. In FY 2018, the State cost per pupil was \$6,664 per student, which was used to determine the State aid foundation level (87.5% of the State cost per pupil, or \$5,831), and the Property Tax Replacement Payment (PTRP) (\$83 per student). The State foundation level is the level of aid the State pays into the cost per pupil after the uniform levy is calculated, which varies by school district depending on its taxable property valuation. If a State supplemental aid rate is not set for FY 2019, the costs per pupil will stay the same.

The rest of the State cost per pupil (\$750 per student after the PTRP) is raised through property taxes, often referred to as "the second effort." Districts with a higher district cost per pupil have the taxing authority to levy up to an additional \$175 per student, depending on each district's district cost per pupil. This inconsistency is a relic of the origination of the school aid formula, when the State cost per pupil was set at the statewide average of spending per student, bringing all districts below that level up to the statewide average but not requiring districts spending more to reduce spending per student.

This adjustment reduces the maximum difference between the State cost per pupil and the maximum district cost per pupil to \$170 by raising the floor of the State cost per pupil by \$5. Districts that have a higher district cost per pupil will receive State aid replacement for funds that would have been generated through property taxes. Districts at the State cost per pupil will receive additional spending authority.

FISCAL IMPACT: This is estimated to increase State aid by \$2,887,540 and decrease property taxes by \$1,618,861 for FY 2019.

2 11 c. For the budget year beginning July 1, 2019, and
 2 12 succeeding budget years, the regular program state cost per
 2 13 pupil for a budget year is the regular program state cost per
 2 14 pupil for the base year plus the regular program supplemental
 2 15 state aid for the budget year.

Reasserts future calculation of the State cost per pupil.

2 16 #4. Section 257.10, subsection 2, paragraph b, Code
 2 17 2018, is amended to read as follows:
 2 18 b. If the regular program district cost per pupil of a
 2 19 school district for the budget year under paragraph "a" exceeds
 2 20 one hundred five percent of the regular program state cost
 2 21 per pupil for the budget year and the state percent of growth
 2 22 for the budget year is greater than two percent, the regular

Makes a technical change.

2 23 program district cost per pupil for the budget year for that
2 24 district shall be reduced to one hundred five percent of the
2 25 regular program state cost per pupil for the budget year.
2 26 However, under such conditions, if the difference between the
2 27 regular program district cost per pupil for the budget year and
2 28 the regular program state cost per pupil for the budget year
2 29 is greater than an amount equal to two percent multiplied by
2 30 the regular program state cost per pupil for the base year, the
2 31 regular program district cost per pupil for the budget year
2 32 shall be reduced by the amount equal to two percent multiplied
2 33 by the regular program state cost per pupil for the base year.

2 34 #5. Section 257.10, subsection 2, Code 2018, is amended
2 35 by adding the following new paragraph:
3 1 NEW PARAGRAPH c. For the budget year beginning July 1,
3 2 2018, and succeeding budget years, if the regular program
3 3 district cost per pupil for the budget year calculated under
3 4 this subsection in any school district is less than the
3 5 regular program state cost per pupil for the budget year, the
3 6 department of management shall increase the regular program
3 7 district cost per pupil of that district to an amount equal to
3 8 the regular program state cost per pupil for the budget year.

Specifies that a district's district cost per pupil will not be lower than the State cost per pupil.

3 9 #6. EFFECTIVE UPON ENACTMENT. This division of this
3 10 Act, being deemed of immediate importance, takes effect upon
3 11 enactment.

Specifies that Division I takes effect upon enactment.

3 12 #11.

3 13 SCHOOL DISTRICT TRANSPORTATION COSTS

3 14 #7. NEW SECTION 257.16C TRANSPORTATION EQUITY PROGRAM
3 15 — FUND.

Creates a Transportation Equity Program that provides funding to districts with high transportation costs. The Program focuses funding on the districts spending the most per student enrolled in the district.

3 16 1. A transportation equity program is established to
3 17 provide prioritized additional funding for school districts
3 18 with a transportation cost per pupil that exceeds the statewide
3 19 adjusted transportation cost per pupil for the same budget
3 20 year.

3 21 2. a. For the budget year beginning July 1, 2018, and
3 22 each succeeding budget year, the department of management
3 23 shall annually determine a statewide adjusted transportation
3 24 cost per pupil that is not lower than the statewide average
3 25 transportation cost per pupil. The statewide adjusted
3 26 transportation cost per pupil shall be annually determined, by
3 27 taking into account amounts appropriated to the transportation
3 28 equity fund under subsection 3, for the purpose of providing
3 29 transportation equity aid for those school districts with the
3 30 highest transportation cost per pupil differential.

Establishes the methodology for calculating a statewide adjusted transportation cost per pupil that takes into account the total appropriation made to the Transportation Equity Fund.

3 31 b. Each school district that satisfies the criteria of
3 32 subsection 1 shall receive transportation equity aid in an
3 33 amount equal to the school district's actual enrollment for
3 34 the school year, excluding the shared-time enrollment for the
3 35 school year, multiplied by the school district's transportation
4 1 cost per pupil differential for the budget year.
4 2 c. For purposes of this section:
4 3 (1) "Statewide average transportation cost per pupil" means
4 4 the total transportation cost for all school districts in the
4 5 state used to calculate each school district's transportation
4 6 cost per pupil under paragraph "d" divided by the total
4 7 enrollment for all school districts used to calculate each
4 8 school district's transportation cost per pupil under paragraph
4 9 "d".

4 10 (2) "Transportation cost per pupil differential" means an
4 11 amount equal to a school district's transportation cost per
4 12 pupil minus the statewide adjusted transportation cost per
4 13 pupil for the same budget year.

4 14 d. A school district's transportation cost per pupil
4 15 shall be determined by dividing the school district's actual
4 16 transportation cost for all children transported in all school
4 17 buses for a school year pursuant to section 285.1, subsection
4 18 12, less the amount received for transporting nonpublic school
4 19 pupils under section 285.1, by the district's actual enrollment
4 20 for the school year, excluding the shared-time enrollment for
4 21 the school year as defined in section 257.6.

4 22 3. a. A transportation equity fund is created as a separate
4 23 and distinct fund in the state treasury under the control of
4 24 the department of management. Moneys in the fund include
4 25 revenues credited to the fund, appropriations made to the
4 26 fund, and other moneys deposited in the fund. For each fiscal
4 27 year beginning on or after July 1, 2018, there is appropriated
4 28 all moneys in the fund to the department of management for
4 29 purposes of making transportation equity aid payments under
4 30 this section.

4 31 b. If the balance of the fund exceeds the amount necessary
4 32 to make all transportation equity aid payments under
4 33 subsection 2, moneys remaining in the fund shall be used for
4 34 transportation base funding payments under subsection 4.

4 35 c. If the balance of the fund exceeds the amount necessary
5 1 to make all transportation equity aid payments and all
5 2 transportation base funding payments, moneys remaining in the
5 3 fund at the end of a fiscal year, notwithstanding section 8.33,

Specifies that the calculation of the per pupil transportation cost does not include shared-time enrollment students and defines statewide average transportation cost per pupil.

Establishes the methodology for obtaining the amount of transportation cost buy down per student in districts with costs that are higher than the statewide adjusted transportation cost for the budget year.

Establishes that the transportation cost per pupil is determined by subtracting the cost received by the district for transporting nonpublic school students under the Nonpublic Transportation Fund from the actual transportation cost.

Specifies that the Transportation Equity Fund is under the control of the Department of Management.

Requires that any additional funds left after the calculation of the transportation equity funding be used to lower the average statewide transportation cost per pupil.

Requires any remaining funding to remain in the Fund for subsequent fiscal years.

5 4 shall remain in the fund and shall be available for expenditure
5 5 for the purposes of this section in subsequent fiscal years.

5 6 4. For budget years beginning on or after July 1, 2018, if
5 7 funding is available as provided in subsection 3, paragraph
5 8 "b", each school district in the state shall receive a
5 9 transportation base funding payment in an amount equal to
5 10 the school district's enrollment used under subsection 2,
5 11 paragraph "d", multiplied by the lesser of the statewide
5 12 average transportation cost per pupil or the school district's
5 13 transportation cost per pupil for the budget year. If an
5 14 amount appropriated for a budget year is insufficient to pay
5 15 all transportation base funding payments, the department of
5 16 management shall prorate such payment amounts.

Requires the Department of Management to prorate the payment amounts if the total in the Fund is not sufficient to make all transportation equity and transportation base payments.

5 17 5. a. The sum of the transportation equity aid payment
5 18 and the transportation base funding payment paid to a school
5 19 district for a budget year shall not exceed the school
5 20 district's actual transportation cost used to calculate
5 21 the school district's transportation cost per pupil under
5 22 subsection 2, paragraph "d", for the budget year.

Limits the total Transportation Equity Fund payment to no more than the district's actual transportation cost for the year.

5 23 b. Transportation equity aid payments and transportation
5 24 base funding payments shall be paid at the same time and in the
5 25 same manner as foundation aid is paid under section 257.16,
5 26 and may be included in the monthly payment of state aid under
5 27 section 257.16, subsection 2.

5 28 6. Transportation equity aid payments and transportation
5 29 base funding payments received under this section are
5 30 miscellaneous income and shall be deposited in the general fund
5 31 of the school district. However, the transportation equity aid
5 32 amount and the transportation base funding amount shall not be
5 33 included in district cost. Transportation equity aid under
5 34 this section shall not affect the receipt or amount of a budget
5 35 adjustment received under section 257.14 or transportation
6 1 assistance aid under section 257.31, subsection 17.

6 2 ~~#8.~~ TRANSPORTATION EQUITY FUND — APPROPRIATION. There
6 3 is appropriated from the general fund of the state to the
6 4 department of management for the fiscal year beginning July
6 5 1, 2018, and ending June 30, 2019, the following amount, or
6 6 so much thereof as is necessary, to be used for the purposes
6 7 designated:

6 8 For deposit in the transportation equity fund created
6 9 pursuant to section 257.16C, subsection 3:
6 10 \$ 11,200,000

Appropriates \$11,200,000 for FY 2019 from the General Fund to the Transportation Equity Fund.

6 11 ~~#9.~~ EFFECTIVE DATE. This division of this Act, being
6 12 deemed of immediate importance, takes effect upon enactment.

Specifies that Division II is effective upon enactment.

6 13 #2. Title page, by striking lines 1 through 7 and inserting
6 14 An Act relating to school district funding by modifying and
6 15 establishing provisions relating to state school foundation
6 16 program and school district transportation costs, making
6 17 appropriations, and including effective date provisions.

Makes a technical change.

School District Transportation: SF 455 as Amended by S-5017, Division II

District Name	Enrollment	Avg. Cost Per Pupil Enrolled	Buy Down Point	(Differential) Per Student Buy Down	Net Transportation Total Operating Cost	Est. Total Buy Down Appropriation \$ 11,200,000	Percent of Transportation Cost Picked Up	New Cost Per Student
North Winneshiek	283.3	\$ 969.60	\$ 432.19	\$ 537.41	\$ 274,686	\$ 152,247.83	55.43%	\$ 432.19
Manson Northwest Webster	649.0	912.27	432.19	480.08	592,061	311,571.54	52.62%	432.19
Delwood	191.5	896.86	432.19	464.67	171,748	88,984.58	51.81%	432.19
Paton-Churdan	194.3	866.69	432.19	434.50	168,397	84,423.05	50.13%	432.19
Corning	421.5	858.14	432.19	425.95	361,704	179,537.48	49.64%	432.19
Northeast Hamilton	195.3	849.49	432.19	417.31	165,906	81,500.28	49.12%	432.19
Andrew	234.3	842.68	432.19	410.50	197,441	96,179.32	48.71%	432.19
Central Decatur	650.8	835.17	432.19	402.99	543,530	262,263.26	48.25%	432.19
Adair-Casey	300.2	815.92	432.19	383.73	244,939	115,196.55	47.03%	432.19
Albert City-Truesdale	203.2	807.12	432.19	374.93	164,006	76,185.93	46.45%	432.19
Gilmore City-Bradgate	118.0	786.54	432.19	354.35	92,811	41,813.11	45.05%	432.19
Villisca	304.0	780.20	432.19	348.01	237,180	105,795.56	44.61%	432.19
Van Buren	624.0	773.19	432.19	341.01	482,473	212,788.51	44.10%	432.19
Edgewood-Colesburg	385.0	771.74	432.19	339.56	297,121	130,729.25	44.00%	432.19
Sioux Central	473.0	764.59	432.19	332.40	361,651	157,226.65	43.47%	432.19
Olin	218.0	752.87	432.19	320.69	164,127	69,909.86	42.60%	432.19
East Marshall	554.3	746.53	432.19	314.34	413,802	174,240.85	42.11%	432.19
Southeast Webster Grand	547.2	728.98	432.19	296.80	398,899	162,406.47	40.71%	432.19
Westwood	541.0	727.37	432.19	295.18	393,508	159,694.68	40.58%	432.19
North Kossuth	261.6	722.57	432.19	290.38	189,024	75,964.37	40.19%	432.19
LuVerne	153.5	716.53	432.19	284.35	109,988	43,647.43	39.68%	432.19
IKM-Manning	658.8	711.28	432.19	279.09	468,589	183,864.65	39.24%	432.19
Belle Plaine	531.4	703.08	432.19	270.89	373,615	143,950.82	38.53%	432.19
Clarion-Goldfield-Dows	966.7	691.49	432.19	259.30	668,463	250,667.72	37.50%	432.19
Davis County	1,182.5	690.86	432.19	258.68	816,947	305,886.11	37.44%	432.19
Emmetsburg	698.3	689.58	432.19	257.39	481,531	179,735.17	37.33%	432.19
Allamakee	1,104.7	684.12	432.19	251.94	755,750	278,313.03	36.83%	432.19
Harmony	346.2	676.72	432.19	244.54	234,282	84,658.75	36.14%	432.19
Bennett	186.0	670.40	432.19	238.21	124,694	44,306.78	35.53%	432.19
Eastern Allamakee	343.8	660.37	432.19	228.18	227,036	78,449.69	34.55%	432.19
Nodaway Valley	663.5	653.73	432.19	221.54	433,750	146,994.11	33.89%	432.19
North Union	421.1	651.23	432.19	219.04	274,232	92,238.43	33.64%	432.19
Ruthven-Ayrshire	229.0	648.25	432.19	216.07	148,450	49,479.04	33.33%	432.19
Akron Westfield	520.4	646.80	432.19	214.62	336,597	111,687.04	33.18%	432.19
Mediapolis	780.9	646.34	432.19	214.15	504,724	167,229.23	33.13%	432.19
Griswold	516.6	646.18	432.19	213.99	333,816	110,548.68	33.12%	432.19
Eddyville-Blakesburg	886.9	643.70	432.19	211.52	570,902	187,595.35	32.86%	432.19
Charter Oak-Ute	271.0	640.35	432.19	208.16	173,534	56,410.91	32.51%	432.19
East Union	493.3	637.00	432.19	204.81	314,231	101,032.80	32.15%	432.19
St Ansgar	600.3	636.39	432.19	204.21	382,027	122,585.64	32.09%	432.19
United	361.5	635.59	432.19	203.41	229,767	73,531.55	32.00%	432.19
East Mills	534.3	634.51	432.19	202.33	339,020	108,102.66	31.89%	432.19
Prairie Valley	590.0	633.51	432.19	201.33	373,773	118,782.43	31.78%	432.19
HLV	330.7	632.23	432.19	200.04	209,079	66,154.33	31.64%	432.19
CAM	488.4	632.03	432.19	199.84	308,682	97,602.39	31.62%	432.19
Schleswig	274.4	630.24	432.19	198.05	172,937	54,344.48	31.42%	432.19
Aurelia	237.1	630.14	432.19	197.95	149,406	46,934.73	31.41%	432.19
Midland	552.9	630.05	432.19	197.86	348,354	109,397.73	31.40%	432.19
Cardinal	567.9	625.91	432.19	193.72	355,453	110,014.03	30.95%	432.19
Clayton Ridge	577.2	619.75	432.19	187.56	357,720	108,261.44	30.26%	432.19
Tri-County	283.0	611.81	432.19	179.62	173,142	50,832.68	29.36%	432.19
Pekin	615.5	608.16	432.19	175.97	374,320	108,308.98	28.93%	432.19
Western Dubuque	3,149.0	607.68	432.19	175.49	1,913,574	552,618.07	28.88%	432.19
Lake Mills	615.0	602.27	432.19	170.08	370,397	104,602.07	28.24%	432.19
BCLUW	555.4	598.70	432.19	166.52	332,521	92,483.96	27.81%	432.19
Schaller-Crestland	354.1	598.43	432.19	166.24	211,903	58,865.16	27.78%	432.19
Howard-Winneshiek	1,194.5	596.29	432.19	164.11	712,274	196,027.00	27.52%	432.19
Central Lee	787.4	593.87	432.19	161.69	467,617	127,313.11	27.23%	432.19
Central	433.3	592.24	432.19	160.05	256,617	69,350.86	27.03%	432.19
Louisa-Muscatine	729.7	590.17	432.19	157.98	430,645	115,278.41	26.77%	432.19
Lawton-Bronson	581.9	586.08	432.19	153.89	341,038	89,548.90	26.26%	432.19

School District Transportation: SF 455 as Amended by S-5017, Division II

District Name	Enrollment	Avg. Cost Per Pupil Enrolled	Buy Down Point	(Differential) Per Student Buy Down	Net Transportation Total Operating Cost	Est. Total Buy Down Appropriation \$ 11,200,000	Percent of Transportation Cost Picked Up	New Cost Per Student
Ar-We-Va	286.0	584.82	432.19	152.63	167,258	43,652.53	26.10%	432.19
Remsen-Union	367.2	583.59	432.19	151.40	214,293	55,593.60	25.94%	432.19
Galva-Holstein	427.0	578.45	432.19	146.27	246,999	62,455.65	25.29%	432.19
Mormon Trail	258.3	575.94	432.19	143.75	148,765	37,131.03	24.96%	432.19
English Valley	457.8	573.58	432.19	141.39	262,585	64,729.78	24.65%	432.19
Decorah	1,349.3	569.51	432.19	137.33	768,443	185,293.16	24.11%	432.19
AGWSR	622.7	565.83	432.19	133.64	352,340	83,216.77	23.62%	432.19
West Bend-Mallard	317.9	560.23	432.19	128.05	178,098	40,705.84	22.86%	432.19
Greene County	1,248.4	558.04	432.19	125.85	696,653	157,110.98	22.55%	432.19
Guthrie Center	463.3	552.54	432.19	120.35	255,991	55,758.78	21.78%	432.19
Northeast	524.7	552.24	432.19	120.06	289,761	62,993.04	21.74%	432.19
Central Springs	814.1	550.97	432.19	118.78	448,542	96,699.17	21.56%	432.19
Turkey Valley	355.2	550.37	432.19	118.18	195,490	41,977.10	21.47%	432.19
Exira-Elk Horn-Kimballton	442.5	547.18	432.19	114.99	242,128	50,885.24	21.02%	432.19
South Winneshiek	511.0	542.39	432.19	110.20	277,161	56,313.06	20.32%	432.19
Hinton	538.0	541.38	432.19	109.19	291,263	58,746.61	20.17%	432.19
River Valley	431.3	541.08	432.19	108.89	233,368	46,966.02	20.13%	432.19
Interstate 35	888.4	540.34	432.19	108.16	480,041	96,086.59	20.02%	432.19
Benton	1,514.8	533.87	432.19	101.68	808,703	154,026.43	19.05%	432.19
Harris-Lake Park	300.1	532.44	432.19	100.26	159,787	30,087.26	18.83%	432.19
Hubbard-Radcliffe	459.6	531.46	432.19	99.27	244,259	45,626.14	18.68%	432.19
Alden	281.5	528.63	432.19	96.44	148,810	27,149.16	18.24%	432.19
Diagonal	100.0	527.62	432.19	95.43	52,762	9,543.40	18.09%	432.19
Alburnett	515.3	527.56	432.19	95.38	271,854	49,148.12	18.08%	432.19
East Sac County	870.6	523.43	432.19	91.24	455,694	79,432.20	17.43%	432.19
Maple Valley-Anthon Oto	679.4	522.47	432.19	90.28	354,967	61,339.21	17.28%	432.19
Rudd-Rockford-Marble Rock	441.1	518.01	432.19	85.82	228,494	37,856.58	16.57%	432.19
Carroll	1,678.9	516.42	432.19	84.23	867,011	141,412.14	16.31%	432.19
Northwood-Kensett	500.0	514.74	432.19	82.56	257,372	41,278.55	16.04%	432.19
Newell-Fonda	470.8	511.10	432.19	78.92	240,627	37,153.25	15.44%	432.19
South Central Calhoun	920.1	509.24	432.19	77.05	468,550	70,895.14	15.13%	432.19
Saydel	1,122.9	508.58	432.19	76.39	571,081	85,778.18	15.02%	432.19
Odebolt-Arthur	334.4	504.48	432.19	72.29	168,698	24,174.23	14.33%	432.19
Mount Ayr	632.8	504.22	432.19	72.03	319,069	45,580.89	14.29%	432.19
Valley	376.2	501.69	432.19	69.51	188,737	26,148.67	13.85%	432.19
George-Little Rock	459.0	499.74	432.19	67.56	229,382	31,008.20	13.52%	432.19
West Lyon	929.0	499.25	432.19	67.06	463,800	62,298.30	13.43%	432.19
Clarke	1,417.1	496.29	432.19	64.11	703,297	90,845.05	12.92%	432.19
Moulton-Udell	222.5	493.35	432.19	61.16	109,770	13,608.74	12.40%	432.19
Treynor	587.2	493.12	432.19	60.93	289,559	35,778.41	12.36%	432.19
West Harrison	343.7	491.12	432.19	58.93	168,797	20,254.74	12.00%	432.19
Boyer Valley	415.7	489.54	432.19	57.35	203,502	23,841.61	11.72%	432.19
North Tama	441.3	489.18	432.19	57.00	215,876	25,152.11	11.65%	432.19
Calamus- Wheatland	448.7	486.73	432.19	54.54	218,395	24,472.77	11.21%	432.19
Riverside	704.0	485.10	432.19	52.91	341,508	37,248.78	10.91%	432.19
Stratford	160.7	484.20	432.19	52.01	77,811	8,358.66	10.74%	432.19
West Fork	703.1	483.02	432.19	50.83	339,609	35,738.74	10.52%	432.19
West Marshall	874.6	480.55	432.19	48.37	420,292	42,301.31	10.06%	432.19
Panorama	722.9	479.59	432.19	47.40	346,694	34,265.81	9.88%	432.19
Easton Valley	615.5	479.54	432.19	47.36	295,158	29,147.46	9.88%	432.19
Marcus-Meriden-Cleghorn	431.0	478.70	432.19	46.51	206,319	20,046.59	9.72%	432.19
Clay Central-Everyly	348.0	476.35	432.19	44.16	165,770	15,369.22	9.27%	432.19
Mid-Prairie	1,258.4	476.29	432.19	44.10	599,364	55,499.89	9.26%	432.19
Twin Cedars	348.5	474.13	432.19	41.94	165,233	14,616.14	8.85%	432.19
MFL MarMac	777.4	472.66	432.19	40.47	367,444	31,461.95	8.56%	432.19
Pocahontas	695.2	469.64	432.19	37.45	326,493	26,036.75	7.97%	432.19
Woodbury Central	559.3	469.61	432.19	37.42	262,650	20,928.31	7.97%	432.19
Wayne	573.0	466.28	432.19	34.09	267,177	19,534.00	7.31%	432.19
North Fayette	753.7	464.72	432.19	32.54	350,263	24,523.90	7.00%	432.19
Bellevue	574.2	462.81	432.19	30.62	265,745	17,583.17	6.62%	432.19
Ames	4,188.0	462.76	432.19	30.57	1,938,020	128,021.10	6.61%	432.19

School District Transportation: SF 455 as Amended by S-5017, Division II

District Name	Enrollment	Avg. Cost Per Pupil Enrolled	Buy Down Point	(Differential) Per Student Buy Down	Net Transportation Total Operating Cost	Est. Total Buy Down Appropriation \$ 11,200,000	Percent of Transportation Cost Picked Up	New Cost Per Student
Danville	508.3	460.42	432.19	28.24	234,034	14,353.15	6.13%	432.19
Alta	517.3	457.85	432.19	25.66	236,843	13,273.16	5.60%	432.19
Garner-Hayfield	879.2	451.41	432.19	19.22	396,876	16,897.50	4.26%	432.19
Lamoni	299.9	449.06	432.19	16.88	134,675	5,061.76	3.76%	432.19
South Hamilton	638.2	448.98	432.19	16.79	286,538	10,716.43	3.74%	432.19
North Mahaska	509.5	447.68	432.19	15.49	228,092	7,893.10	3.46%	432.19
GMG	287.3	445.98	432.19	13.79	128,129	3,961.72	3.09%	432.19
Highland	629.3	444.87	432.19	12.68	279,957	7,981.32	2.85%	432.19
Battle Creek-Ida Grove	642.1	444.32	432.19	12.13	285,298	7,790.37	2.73%	432.19
Gladbrook-Reinbeck	569.4	444.06	432.19	11.87	252,846	6,758.62	2.67%	432.19
New Hampton	962.8	442.68	432.19	10.50	426,216	10,106.98	2.37%	432.19
Moravia	330.4	441.32	432.19	9.14	145,813	3,018.51	2.07%	432.19
Waco	481.2	435.68	432.19	3.49	209,647	1,678.76	0.80%	432.19
Southeast Warren	581.7	435.57	432.19	3.39	253,373	1,970.07	0.78%	432.19
AHST	778.4	433.71	432.19	1.53	337,603	1,188.57	0.35%	432.19
Sidney	408.9	432.50	432.19	0.32	176,851	129.96	0.07%	432.19
Lynnville-Sully	452.4	432.26	432.19	0.07	195,555	33.39	0.02%	432.19
Graettinger-Terril	376.0	432.20	432.19	0.01	162,507	4.88	0.00%	432.19
Coon Rapids-Bayard	423.8	429.76	432.19	-	182,132	-	0.00%	429.76
Martensdale-St Marys	510.0	429.62	432.19	-	219,108	-	0.00%	429.62
Tri-Center	632.1	426.52	432.19	-	269,605	-	0.00%	426.52
South Tama	1,565.0	426.45	432.19	-	667,400	-	0.00%	426.45
Logan-Magnolia	552.0	425.70	432.19	-	234,989	-	0.00%	425.70
Underwood	685.1	421.87	432.19	-	289,025	-	0.00%	421.87
Union	1,102.4	420.36	432.19	-	463,404	-	0.00%	420.36
Seymour	299.6	419.43	432.19	-	125,661	-	0.00%	419.43
Keota	349.0	419.06	432.19	-	146,252	-	0.00%	419.06
South O'Brien	615.4	415.24	432.19	-	255,537	-	0.00%	415.24
Colo-Nesco	508.3	412.33	432.19	-	209,586	-	0.00%	412.33
Winterset	1,703.7	411.16	432.19	-	700,496	-	0.00%	411.16
Riceville	302.8	408.64	432.19	-	123,737	-	0.00%	408.64
Hamburg	235.0	408.63	432.19	-	96,029	-	0.00%	408.63
North Iowa	476.5	408.22	432.19	-	194,518	-	0.00%	408.22
College	5,086.6	406.01	432.19	-	2,065,232	-	0.00%	406.01
North Butler	592.0	405.02	432.19	-	239,774	-	0.00%	405.02
Maquoketa Valley	698.4	401.68	432.19	-	280,533	-	0.00%	401.68
Chariton	1,281.6	400.49	432.19	-	513,268	-	0.00%	400.49
Nashua-Plainfield	623.3	399.83	432.19	-	249,215	-	0.00%	399.83
Waterloo	10,834.9	398.14	432.19	-	4,313,833	-	0.00%	398.14
Twin Rivers	162.0	397.71	432.19	-	64,429	-	0.00%	397.71
Stanton	204.1	395.92	432.19	-	80,806	-	0.00%	395.92
Columbus	797.1	390.48	432.19	-	311,251	-	0.00%	390.48
West Central Valley	899.0	390.17	432.19	-	350,765	-	0.00%	390.17
Sumner-Fredericksburg	821.4	388.99	432.19	-	319,520	-	0.00%	388.99
Denison	2,064.0	384.91	432.19	-	794,453	-	0.00%	384.91
Bedford	445.0	384.58	432.19	-	171,138	-	0.00%	384.58
Algona	1,327.9	383.80	432.19	-	509,654	-	0.00%	383.80
Brooklyn-Guernsey-Malcom	527.1	383.76	432.19	-	202,282	-	0.00%	383.76
East Buchanan	582.6	382.32	432.19	-	222,738	-	0.00%	382.32
Ballard	1,604.0	382.05	432.19	-	612,815	-	0.00%	382.05
CAL	261.2	377.15	432.19	-	98,512	-	0.00%	377.15
North Polk	1,565.3	376.26	432.19	-	588,958	-	0.00%	376.26
North Linn	641.2	375.61	432.19	-	240,842	-	0.00%	375.61
Johnston	6,894.2	374.60	432.19	-	2,582,558	-	0.00%	374.60
West Hancock	564.7	374.43	432.19	-	211,439	-	0.00%	374.43
Fremont-Mills	456.0	368.01	432.19	-	167,811	-	0.00%	368.01
Lewis Central	2,494.5	365.29	432.19	-	911,228	-	0.00%	365.29
Murray	264.4	364.62	432.19	-	96,404	-	0.00%	364.62
West Central	257.2	363.46	432.19	-	93,482	-	0.00%	363.46
Forest City	1,105.3	363.42	432.19	-	401,689	-	0.00%	363.42
Harlan	1,399.4	355.37	432.19	-	497,309	-	0.00%	355.37

School District Transportation: SF 455 as Amended by S-5017, Division II

District Name	Enrollment	Avg. Cost Per Pupil Enrolled	Buy Down Point	(Differential) Per Student Buy Down	Net Transportation Total Operating Cost	Est. Total Buy Down Appropriation \$ 11,200,000	Percent of Transportation Cost Picked Up	New Cost Per Student
West Sioux	829.0	355.18	432.19	-	294,445	-	0.00%	355.18
Eagle Grove	851.7	355.11	432.19	-	302,451	-	0.00%	355.11
West Monona	649.0	354.79	432.19	-	230,260	-	0.00%	354.79
Woodward-Granger	950.3	353.67	432.19	-	336,097	-	0.00%	353.67
Woodbine	479.1	352.27	432.19	-	168,774	-	0.00%	352.27
West Branch	769.4	351.19	432.19	-	270,204	-	0.00%	351.19
North Cedar	823.5	350.03	432.19	-	288,252	-	0.00%	350.03
New London	492.3	349.42	432.19	-	172,017	-	0.00%	349.42
West Delaware	1,490.1	349.11	432.19	-	520,205	-	0.00%	349.11
Ogden	630.5	345.71	432.19	-	217,973	-	0.00%	345.71
Melcher-Dallas	343.1	344.61	432.19	-	118,234	-	0.00%	344.61
Durant	580.7	344.15	432.19	-	199,846	-	0.00%	344.15
Audubon	502.2	343.83	432.19	-	172,672	-	0.00%	343.83
Central Clinton	1,462.5	342.90	432.19	-	501,487	-	0.00%	342.90
Dunkerton	418.6	342.29	432.19	-	143,284	-	0.00%	342.29
Laurens-Marathon	291.0	339.74	432.19	-	98,865	-	0.00%	339.74
Sibley-Ocheyedan	765.6	337.90	432.19	-	258,699	-	0.00%	337.90
Carlisle	1,902.3	336.75	432.19	-	640,603	-	0.00%	336.75
Maquoketa	1,363.5	336.00	432.19	-	458,138	-	0.00%	336.00
Boyden-Hull	603.8	335.81	432.19	-	202,760	-	0.00%	335.81
Fairfield	1,636.6	334.53	432.19	-	547,485	-	0.00%	334.53
Davenport	15,490.0	334.07	432.19	-	5,174,715	-	0.00%	334.07
Aplington-Parkersburg	847.2	332.48	432.19	-	281,679	-	0.00%	332.48
Adel DeSoto Minburn	1,655.1	330.13	432.19	-	546,400	-	0.00%	330.13
Anamosa	1,258.3	329.57	432.19	-	414,700	-	0.00%	329.57
Osage	920.5	329.37	432.19	-	303,189	-	0.00%	329.37
Starmont	633.4	329.11	432.19	-	208,460	-	0.00%	329.11
Orient-Macksburg	192.0	327.75	432.19	-	62,928	-	0.00%	327.75
Clear Creek Amana	2,004.7	325.91	432.19	-	653,351	-	0.00%	325.91
Jesup	886.0	324.61	432.19	-	287,607	-	0.00%	324.61
Spirit Lake	1,163.1	320.30	432.19	-	372,540	-	0.00%	320.30
Tipton	899.1	319.85	432.19	-	287,580	-	0.00%	319.85
Colfax-Mingo	722.2	318.97	432.19	-	230,358	-	0.00%	318.97
Montezuma	526.2	318.68	432.19	-	167,687	-	0.00%	318.68
Janesville	389.2	318.47	432.19	-	123,950	-	0.00%	318.47
PCM	1,046.8	318.03	432.19	-	332,910	-	0.00%	318.03
Oskaloosa	2,365.2	317.75	432.19	-	751,537	-	0.00%	317.75
Baxter	328.8	317.51	432.19	-	104,398	-	0.00%	317.51
Grinnell-Newburg	1,614.5	314.74	432.19	-	508,151	-	0.00%	314.74
Albia	1,215.8	314.61	432.19	-	382,506	-	0.00%	314.61
Essex	196.0	313.66	432.19	-	61,477	-	0.00%	313.66
Kingsley-Pierson	467.3	313.30	432.19	-	146,404	-	0.00%	313.30
Okoboji	973.9	309.76	432.19	-	301,679	-	0.00%	309.76
Dubuque	10,555.8	308.78	432.19	-	3,259,444	-	0.00%	308.78
Mount Pleasant	1,970.2	308.69	432.19	-	608,189	-	0.00%	308.69
Central City	478.8	307.60	432.19	-	147,278	-	0.00%	307.60
Southeast Polk	6,797.2	307.21	432.19	-	2,088,162	-	0.00%	307.21
Williamsburg	1,127.6	304.77	432.19	-	343,656	-	0.00%	304.77
Winfield-Mt Union	355.5	301.18	432.19	-	107,070	-	0.00%	301.18
Whiting	192.0	300.60	432.19	-	57,716	-	0.00%	300.60
North Scott	3,062.1	298.93	432.19	-	915,353	-	0.00%	298.93
Washington	1,745.1	298.44	432.19	-	520,810	-	0.00%	298.44
Sheldon	1,048.0	298.36	432.19	-	312,682	-	0.00%	298.36
Monticello	1,025.7	297.19	432.19	-	304,829	-	0.00%	297.19
Dike-New Hartford	885.2	294.44	432.19	-	260,639	-	0.00%	294.44
Pleasantville	693.6	293.63	432.19	-	203,660	-	0.00%	293.63
Sigourney	537.1	293.53	432.19	-	157,654	-	0.00%	293.53
Shenandoah	1,075.7	292.44	432.19	-	314,576	-	0.00%	292.44
Independence	1,412.0	292.18	432.19	-	412,551	-	0.00%	292.18
Vinton-Shellsburg	1,534.5	291.93	432.19	-	447,960	-	0.00%	291.93
Le Mars	2,170.4	288.66	432.19	-	626,518	-	0.00%	288.66

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District Name	Enrollment	Avg. Cost Per Pupil Enrolled	Buy Down Point	(Differential) Per Student Buy Down	Net Transportation Total Operating Cost	Est. Total Buy Down Appropriation \$ 11,200,000	Percent of Transportation Cost Picked Up	New Cost Per Student
Sioux Center	1,245.2	288.49	432.19	-	359,228	-	0.00%	288.49
Grundy Center	658.5	288.35	432.19	-	189,880	-	0.00%	288.35
Eldora-New Providence	634.0	287.92	432.19	-	182,542	-	0.00%	287.92
Lenox	467.1	286.27	432.19	-	133,715	-	0.00%	286.27
Wapsie Valley	672.0	285.68	432.19	-	191,978	-	0.00%	285.68
Fort Madison	2,141.4	284.80	432.19	-	609,865	-	0.00%	284.80
Center Point-Urbana	1,364.1	282.26	432.19	-	385,031	-	0.00%	282.26
Hampton-Dumont	1,192.3	282.22	432.19	-	336,496	-	0.00%	282.22
Dallas Center-Grimes	2,690.2	280.63	432.19	-	754,949	-	0.00%	280.63
Webster City	1,543.7	279.88	432.19	-	432,051	-	0.00%	279.88
Mason City	3,742.0	278.52	432.19	-	1,042,222	-	0.00%	278.52
Pella	2,157.6	278.23	432.19	-	600,319	-	0.00%	278.23
Glenwood	1,956.7	277.31	432.19	-	542,606	-	0.00%	277.31
Van Meter	621.6	274.68	432.19	-	170,738	-	0.00%	274.68
Missouri Valley	842.1	273.11	432.19	-	229,988	-	0.00%	273.11
Hartley-Melvin-Sanborn	637.6	272.38	432.19	-	173,671	-	0.00%	272.38
Morning Sun	213.4	270.51	432.19	-	57,727	-	0.00%	270.51
Cedar Rapids	17,091.7	267.99	432.19	-	4,580,376	-	0.00%	267.99
Indianola	3,429.2	267.47	432.19	-	917,219	-	0.00%	267.47
Hudson	666.0	264.66	432.19	-	176,261	-	0.00%	264.66
Perry	1,834.8	263.82	432.19	-	484,053	-	0.00%	263.82
Linn-Mar	7,312.5	262.66	432.19	-	1,920,695	-	0.00%	262.66
Bondurant-Farrar	1,916.2	262.22	432.19	-	502,457	-	0.00%	262.22
Gilbert	1,425.2	259.51	432.19	-	369,848	-	0.00%	259.51
Sergeant Bluff-Luton	1,421.6	257.07	432.19	-	365,449	-	0.00%	257.07
Oelwein	1,282.2	255.39	432.19	-	327,460	-	0.00%	255.39
Knoxville	1,744.8	254.94	432.19	-	444,820	-	0.00%	254.94
Iowa Valley	540.7	254.75	432.19	-	137,743	-	0.00%	254.75
Council Bluffs	9,256.9	254.58	432.19	-	2,356,590	-	0.00%	254.58
Belmond-Klemme	812.2	253.69	432.19	-	206,049	-	0.00%	253.69
Cedar Falls	5,146.8	253.38	432.19	-	1,304,098	-	0.00%	253.38
Pleasant Valley	4,745.5	253.19	432.19	-	1,201,504	-	0.00%	253.19
Springville	368.8	252.99	432.19	-	93,303	-	0.00%	252.99
Roland-Story	1,015.1	248.87	432.19	-	252,630	-	0.00%	248.87
Iowa Falls	1,079.3	245.97	432.19	-	265,480	-	0.00%	245.97
Ottumwa	4,643.2	245.82	432.19	-	1,141,371	-	0.00%	245.82
Red Oak	1,110.3	245.25	432.19	-	272,302	-	0.00%	245.25
Centerville	1,335.9	244.25	432.19	-	326,295	-	0.00%	244.25
Creston	1,456.3	243.83	432.19	-	355,088	-	0.00%	243.83
Newton	2,965.2	243.47	432.19	-	721,926	-	0.00%	243.47
MOC-Floyd Valley	1,412.0	241.51	432.19	-	341,010	-	0.00%	241.51
Atlantic	1,384.7	241.04	432.19	-	333,763	-	0.00%	241.04
Charles City	1,512.9	239.80	432.19	-	362,793	-	0.00%	239.80
Ankeny	11,193.3	237.79	432.19	-	2,661,639	-	0.00%	237.79
Waukee	10,027.4	235.81	432.19	-	2,364,595	-	0.00%	235.81
Camanche	861.2	235.60	432.19	-	202,902	-	0.00%	235.60
Wilton	817.7	232.13	432.19	-	189,816	-	0.00%	232.13
Urbandale	3,397.6	229.23	432.19	-	778,840	-	0.00%	229.23
Waverly-Shell Rock	2,025.4	225.65	432.19	-	457,024	-	0.00%	225.65
Tripoli	437.0	223.39	432.19	-	97,621	-	0.00%	223.39
Solon	1,328.6	222.82	432.19	-	296,045	-	0.00%	222.82
Collins-Maxwell	488.1	216.56	432.19	-	105,702	-	0.00%	216.56
West Des Moines	8,968.9	215.33	432.19	-	1,931,269	-	0.00%	215.33
Clarinda	961.3	212.15	432.19	-	203,939	-	0.00%	212.15
Clear Lake	1,219.8	211.35	432.19	-	257,800	-	0.00%	211.35
Humboldt	1,198.1	208.14	432.19	-	249,372	-	0.00%	208.14
Cherokee	942.5	207.48	432.19	-	195,547	-	0.00%	207.48
Glidden-Ralston	267.1	207.45	432.19	-	55,410	-	0.00%	207.45
Fort Dodge	3,710.6	203.71	432.19	-	755,878	-	0.00%	203.71
Muscatine	5,084.2	202.24	432.19	-	1,028,211	-	0.00%	202.24
Postville	701.6	202.06	432.19	-	141,762	-	0.00%	202.06

School District Transportation: SF 455 as Amended by S-5017, Division II

District Name	Enrollment	Avg. Cost Per Pupil Enrolled	Buy Down Point	(Differential) Per Student Buy Down	Net Transportation Total Operating Cost	Est. Total Buy Down <i>Appropriation</i> \$ 11,200,000	Percent of Transportation Cost Picked Up	New Cost Per Student
Clinton	3,784.8	200.64	432.19	-	759,400	-	0.00%	200.64
Earlham	578.9	197.68	432.19	-	114,436	-	0.00%	197.68
Clarksville	326.0	194.38	432.19	-	63,367	-	0.00%	194.38
Madrid	672.5	193.14	432.19	-	129,886	-	0.00%	193.14
Nevada	1,548.1	190.22	432.19	-	294,486	-	0.00%	190.22
South Page	197.9	189.48	432.19	-	37,498	-	0.00%	189.48
Norwalk	2,714.5	184.33	432.19	-	500,365	-	0.00%	184.33
Marshalltown	5,435.2	181.11	432.19	-	984,384	-	0.00%	181.11
Des Moines Independent	32,979.2	178.77	432.19	-	5,895,584	-	0.00%	178.77
West Liberty	1,307.3	177.09	432.19	-	231,508	-	0.00%	177.09
Central Lyon	751.4	174.47	432.19	-	131,100	-	0.00%	174.47
Lone Tree	359.5	172.05	432.19	-	61,852	-	0.00%	172.05
Denver	716.0	171.85	432.19	-	123,046	-	0.00%	171.85
Burlington	4,422.7	171.37	432.19	-	757,912	-	0.00%	171.37
Storm Lake	2,292.9	169.41	432.19	-	388,429	-	0.00%	169.41
Mount Vernon	1,124.2	166.56	432.19	-	187,249	-	0.00%	166.56
Wapello	646.0	166.23	432.19	-	107,387	-	0.00%	166.23
Lisbon	662.9	163.74	432.19	-	108,545	-	0.00%	163.74
Rock Valley	785.2	149.82	432.19	-	117,639	-	0.00%	149.82
Sioux City	14,504.0	148.45	432.19	-	2,153,089	-	0.00%	148.45
Iowa City	13,981.6	145.80	432.19	-	2,038,567	-	0.00%	145.80
Spencer	1,848.2	145.80	432.19	-	269,465	-	0.00%	145.80
Boone	2,048.4	138.84	432.19	-	284,408	-	0.00%	138.84
Marion Independent	1,934.5	125.61	432.19	-	242,999	-	0.00%	125.61
Estherville Lincoln	1,376.9	119.94	432.19	-	165,151	-	0.00%	119.94
Keokuk	1,913.8	113.03	432.19	-	216,316	-	0.00%	113.03
Bettendorf	4,134.1	92.16	432.19	-	380,988	-	0.00%	92.16
West Burlington Ind	445.8	9.56	432.19	-	4,263	-	0.00%	9.56
Totals & Averages	485,147	\$ 314						

Notes:

Data from Department of Education's Annual Transportation Report and LSA analysis.
Statewide Average Transportation Cost Per Student Enrolled for FY 2019 is \$314.

Unassigned Standings

General Fund

	Senate Action FY 2019 (1)	House Action FY 2019 (2)
<u>Education, Department of</u>		
Education, Dept. of		
State Foundation School Aid	\$ 2,887,000	\$ 2,887,000
Transportation School Equity	11,259,000	11,200,000
Total Education, Department of	\$ 14,146,000	\$ 14,087,000
Total Unassigned Standings	\$ 14,146,000	\$ 14,087,000